

**1999 S Corporation Depreciation and Amortization****B (100S)**

For use by S corporations only. Attach to Form 100S.

Corporation name as shown on Form 100S

California corporation number

**Part I Depreciation.** Use additional sheet(s) if necessary.**1** Enter federal depreciation from federal Form 4562, line 21 ..... **1****2** California depreciation:

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Method of figuring dep.	(f) Life or rate	(g) Depreciation for this year

**3** Add the amounts on line 2, column (g) ..... **3****4** Subtract line 3 from line 1. Enter here and on the applicable line of Schedule K ..... **4****5** Enter the IRC 179 expense. Enter here and on Form 100S, Side 1, line 13. Do not enter more than \$19,000 ..... **5****Part II Amortization.** Use additional sheet(s) if necessary.**1** Enter federal amortization from federal Form 4562, line 42 ..... **1****2** California amortization:

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section	(f) Period or percentage	(g) Amortization for this year

**3** Add the amounts on line 2, column (g) ..... **3****4** California amortization adjustment. Subtract line 3 from line 1. Enter here and on the applicable line of Schedule K ..... **4****Part III Depreciation and Amortization Adjustment.**

Combine amounts on Part I, line 4 and Part II, line 4. Enter here and on Form 100S, Side 1, line 5

**1999 S Corporation Tax Credits****C (100S)**See instructions for Form 100S, General Information Z, AA, and BB.  
Be sure to complete and attach all supporting credit forms.

	(a) Credit amount limited to 1/3 of total	(b) Carryover from prior year	(c) Credit used this year (not more than (a) + (b))	(d) Tax balance	(e) Credit carryover to 2000
<b>1</b> Regular tax from Form 100S, Side 1, line 22 .....					
<b>2</b> Minimum franchise tax plus QSub annual tax(es) if applicable ..					
<b>3</b> Subtract line 2 from line 1. If zero or less, enter -0- .....					
<b>4</b> Code: _____ Credit Name: _____					
<b>5</b> Code: _____ Credit Name: _____					
<b>6</b> Code: _____ Credit Name: _____					
<b>7</b> Code: _____ Credit Name: _____					
<b>8</b> Code: _____ Credit Name: _____					
<b>9</b> Code: _____ Credit Name: _____					
<b>10</b> Code: _____ Credit Name: _____					
<b>11</b> Enter the credit amounts on Form 100S, Side 1, line 23, line 24, and line 25. If more than three credits, enter the total remaining credits on Form 100S, Side 1, line 26 .....					

**1999****S Corporation****Capital Gains and Losses and Built-In Gains****D (100S)**

Corporation name as shown on Form 100S

California corporation number

**SECTION A – 8.84% Tax on Certain Capital Gains and Built-In Gains****Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less.** Use additional sheet(s) if necessary.

1 (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain (loss) ((d) less (e))
2 Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions					2
3 a Net short-term capital gain (loss). Combine line 1 and line 2					3a
b Tax on short-term capital gain(s) included on line 21 below					3b
c Subtract line 3b from line 3a. Enter this amount on Form 100S, Schedule K, column (d), line 4d or line 6					3c

**Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year.** Use additional sheet(s) if necessary.

4					
5 Long-term capital gain from form FTB 3805E, line 26 or line 37 and federal form 8824. See instructions					5
6 a Net long-term capital gain (loss). Combine line 4 and line 5					6a
b Tax on long-term capital gain(s) included on line 15 and line 21 below					6b
c Subtract line 6b from line 6a. Enter this amount on Form 100S, Schedule K, column (d), line 4e or line 6					6c

**Part III Tax on Certain Capital Gains.** See instructions before completing this part.

7 Enter IRC Section 1231 gain from Schedule D-1, line 9					7
8 Net long-term capital gain (loss). Combine line 6a and line 7 and enter here					8
<b>Note:</b> If the corporation is liable for the excess net passive income tax (Form 100S, Side 1, line 30) or the built-in gains tax (Part IV below), see instructions for line 9.					
9 Net capital gain. Enter excess net long-term capital gain (line 8) over net short-term capital loss (line 3c)					9
10 Statutory minimum					10 \$25,000
11 Subtract line 10 from line 9					11
12 Multiply line 11 by 8.84% (calendar year financial S corporations must use 10.84%)					12
13 Taxable income. See instructions for federal Schedule D (Form 1120S). Use California amounts					13
14 Multiply line 13 by 8.84% (calendar year financial S corporations must use 10.84%)					14
15 Tax on certain capital gains. Enter smaller of line 12 or line 14 here and on Form 100S, Side 1, line 29					15

**Part IV Tax on Built-In Gains.** See instructions before completing this part.

16 Excess of recognized built-in gains over recognized built-in losses attributable to California. Attach computation schedule					16
17 Taxable income. See the instructions for federal Schedule D (Form 1120S). Use California amounts					17
18 Enter the smaller of line 16 or line 17 or computed amount. See instructions					18
19 Net operating loss (NOL) carryover deduction from years the corporation was a C corporation (IRC Section 1374(b)(2)) (limited to the amount allowable for state purposes.) Attach the NOL form from the appropriate year. See instructions					19
20 Subtract line 19 from line 18. If zero or less, enter -0- here and on line 21					20
21 Tax on built-in gains. Multiply line 20 by 8.84% (financial S corps. must use 10.84%). Enter here and on Form 100S, Side 1, line 29					21

**Part V Net Capital Gains (Losses)**

Combine amounts on Part I, line 3a and Part II, line 6a. Enter here and on Form 100S, Side 1, line 4

**SECTION B – 1.5% Tax on Capital Gains****Part I Short Term Capital Gains and Losses – Assets Held One Year or Less.** Use additional sheet(s) if necessary.

1					
2 a Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions					2a
b Unused capital loss carryover from 1998 attributable to the S corporation					2b
3 Net short-term capital gain (loss). Combine line 1 through line 2b. Enter here and on Form 100S, Schedule K, column (d), line 4d or line 6					3

**Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year.** Use additional sheet(s) if necessary.

4					
5 Enter gain from Schedule D-1, line 7 or line 9					5
6 Long-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions					6
7 Net long-term capital gain (loss). Combine line 4 through line 6. Enter here and on Form 100S, Schedule K, column (d), line 4e or line 6					7
8 Enter excess of net short-term capital gain (line 3) over net long-term capital loss (line 7)					8
9 Net capital gain. Enter excess of net long-term capital gain (line 7) over net short-term capital loss (line 3)					9
10 Total line 8 and line 9. Enter here and on Form 100S, Side 1, line 4. <b>Note:</b> If losses exceed gains, carry forward losses to 2000					10

**1999 S Corporation Dividend Income Deduction****H (100S)**

See instructions for Schedule H (100S). Use and attach additional sheets if necessary.

**Part I Elimination of Intercompany Dividends (R&TC Section 25106)**

(a) Dividend payer	(b) Dividend payee	(c) Total amount of dividends received	(d) Amount that qualifies for 100% elimination	(e) Amount from column (d) paid out of current year E&P	(f) Amount from column (d) paid out of prior year E&P	(g) Balance column (c) minus column (d)
1						
2						
3						
4						
5						
6						
7 Total amounts in each column. Enter amount from Part I, column (d) on Form 100S, Side 1, line 9						

**Part II Deduction for Dividends Paid by a Corporation Taxed by California (R&TC Section 24402)**

(a) Dividend payer	(b) Dividends paid by CA taxpayer (See instructions)	(c) FEIN or California corporation no. of dividend payer	(d) Percentage of ownership of dividend payer	(e) Limitation percentage (See instructions)	(f) Percentage of dividends deductible	(g) Deductible dividends columns (b)X(e)X(f)
1						
2						
3						
4						
5						
6						
7 Total amounts in columns (b) and (g)						

**Part III Deduction for Dividends Paid to a California Corporation by an Insurance Company (R&TC Section 24410)**

(a) Dividend payer	(b) Dividend payee	(c) California corporation no. of dividend payee	(d) Percentage of ownership of dividend payer	(e) Amount of qualified insurance dividends (See instructions)	(f) Apportionment factors of insurance company	(g) Deductible dividends column (e) X column (f)
1						
2						
3						
4						
5						
6						
7 Total amounts in columns (e) and (g)						
8 Add amounts from Part II, column (g) and Part III, column (g), enter the result here and add to amount in Part I, column (d), line 7. Enter the result on Form 100S, Side 1, line 9						

**Part IV Deduction for Dividends Paid to a Fully Included Member of a Water's-Edge Combined Report (R&TC Section 24411)**

(Foreign dividends paid by partially included members of a water's-edge combined report cannot be computed on this schedule.)

(a) Dividend payer	(b) Percentage of ownership of dividend payer	(c) Member of water's-edge combined reporting group dividend was paid to (payee)	(d) Amount of qualified dividends received by payee (See instructions)	(e) Amount from col. (d) paid out of current year E&P	(f) Amount from col. (d) paid out of prior year E&P	(g) Deductible dividends column (d) X .75
1						
2						
3						
4						
5						
6						
7 Total amount in column (g). Enter total from Part IV, column (g) on Form 100S, Side 1, line 10						